



Summons

In the matter of the tax liability of William A Zietzke (SSN: [REDACTED] 8543)

Internal Revenue Service (Division): Small Business / Self-Employed, Compliance

Industry/Area (name or number): Western Area Examination - Tacoma, WA

Periods: Calendar year ending December 31, 2016

The Commissioner of Internal Revenue

To: Bitstamp USA, Inc., c/o Incorp Services, Inc., Registered Agent

At: 4505 Pacific Hwy E, Suite C-2 Fife, WA 98424

You are hereby summoned and required to appear before Amanda Snow, Revenue Agent, ID# 0898662, or her designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attached rider.

Do not write in this space

**Government
Exhibit**

A

Business address and telephone number of IRS officer before whom you are to appear:

Internal Revenue Service 1201 Pacific Ave Suite 550 MS: W807AS Tacoma, WA 98402 (253) 591-6795

Place and time for appearance at In lieu of personal appearance, please mail the requested items.



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 2039 (Rev. 10-2010)
Catalog Number 21405J

on the 15th day of July at 4:00 o'clock p m.
Issued under authority of the Internal Revenue Code this 7th day of June, 2019

[Signature]
Signature of issuing officer

Internal Revenue Agent #0898662

Title

Group Manager

Title

Signature of approving officer (if applicable)

Original — to be kept by IRS



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date June 7, 2019	Time 4:00PM
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How Summons Was Served

- ☒ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed. *Served on Registered Agent for service of process.*
- ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): _____
- ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address: Bitstamp USA, Inc., c/o InCorp Services, Inc., R 4505 Pacific Hwy E, Suite C-2 Fife, WA 98424

Signature <i>Amanda J. [Signature]</i>	Title Internal Revenue Agent
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: June 7, 2019 Time: 4:00PM

Name of Noticee: William A Zietzke

Address of Noticee (if mailed): [Redacted] 161ST PL SE Covington, WA 98042

How Notice Was Given

- | | |
|---|---|
| <input checked="" type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee. | <input type="checkbox"/> I gave notice by handing it to the noticee. |
| <input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): _____ | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summoned. |
| | <input type="checkbox"/> No notice is required. |

Signature <i>Amanda J. [Signature]</i>	Title Internal Revenue Agent
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title Internal Revenue Agent
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ATTACHMENT TO FORM 2039 SUMMONS

IN THE MATTER OF The tax liability of William A Zietzke (SSN: [REDACTED] 8543)

Issued to: Bitstamp USA, Inc., c/o Incomp Services, Inc., Registered Agent

In the matter of: The tax liability of William A Zietzke (SSN: [REDACTED] 8543)

Address: [REDACTED] 161ST PL SE Covington, WA 98042

Examination Periods: Calendar year ending December 31, 2016

INSTRUCTIONS

In responding to this Summons, you are required to make a **diligent search** of your records and documents (as defined below) that are in your possession, custody, or control. This includes documents in the possession of attorneys, accountants, affiliates, advisors, representatives, or other persons directly or indirectly employed by you, hired by you, or connected with you or your representatives, and anyone else otherwise subject to your control. This also includes all records and documents created and/or maintained in the course of employment (at any business or other location) by any employee, officer, director, shareholder, partner, consultant, senior manager, manager, senior or staff employee, and/or independent contractor. Any use of the singular includes the plural and vice-versa.

Each request in this Summons should be **answered separately**. If a document is responsive to more than one request, you need not provide it in response to each request if: (1) you supply a complete and legible copy in response to the first request to which the document is responsive; and (2) in response to each subsequent request to which the document is responsive, you provide a description of the document and specify the request in response to which the document has been provided. However, if a document has any change, notation, and/or modification, you are required to produce it. Each non-identical copy is a separate "document."

If any of the responsive documents have been **disposed of or destroyed**, state when such document was disposed of or destroyed, the reason the document was disposed of or destroyed, and the identity of the person that disposed of or destroyed the document. If you are unable to locate documents, state with specificity the efforts made to locate the documents and the reasons such documents are unavailable. If the requested documents do not exist, state so. If the requested documents exist but are not available to you, state where such documents are located and provide the identity of the custodian.

If any of the documents or records requested in this Summons have **previously been provided** to the Internal Revenue Service, please identify, with specificity, each of the documents or records previously provided, the name of the person who provided it, to whom it was provided, the date provided, and if applicable, the Bates number(s).

If you have previously provided some documents that were incomplete and/or redacted; provide **complete and unaltered** copies of these documents free from any redactions.

If a document is not in English, provide a **certified translation** of the document into English.

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If a **privilege** or other protection is being claimed with respect to any requested document or information, state with specificity the nature of the privilege/protection and the extent of all allegedly privileged/protected matters. If you object to producing only part of a document, provide a redacted copy and retain the original for review by a court.

DEFINITIONS

The term "**communication**" means any contact, oral or written, formal or informal, at any time or place, and under any circumstances whatsoever, whereby information of any nature was recorded, transmitted, or transferred.

The terms "**documents**" and/or "**records**" are used in the broadest possible sense and mean any written, printed, typed, photographed, recorded, or otherwise reproduced communications or representations, whether comprised of letters, words, numbers, pictures, sounds, symbols, or any combination thereof. This definition includes electronic mail and data, and all communications stored on electronic, digital, and other formats, including but not limited to computers, phones, memory sticks, and discs. It also includes data compilations from which information can be obtained (translated, if necessary, by you through detection devices into usable forms), and all preliminary versions, drafts, or revisions and other writings of whatever description or kind, whether produced or authored by you, or anyone else, including non-identical copies of any of the foregoing. Further, "documents" include but are not limited to items designated as internal, confidential, "not to be disclosed" and private. If a document has been prepared in several copies or additional copies have been made, and the copies are not identical (or by reason of subsequent modification or notation are no longer identical), each non-identical copy is a separate "**document**."

The term "**virtual currency**" includes digital assets, cryptocurrency, digital currency, digital tokens and coins, and other similar digital representations of value that are used, or can be used, as a medium of exchange or unit of account.

The term "**Taxpayer**" means William A Zietzke. The term "**Taxpayer**" also includes all domestic and/or foreign entities and/or structures over which the Taxpayer exercises and/or exercised control including, but not limited to corporations, partnerships, associations, limited liability companies, trusts, estates, foundations, escrows, charitable foundations, banks, and nominees.

The phrase "**possession, custody, or control**" means the summoned party has actual or constructive possession of the document and/or can access the document upon inquiry and/or through a legal right to obtain the document.

A taxpayer can "**exercise control**" by acting directly or indirectly. Indirect control includes but is not limited to, the use of nominees, agents, powers of attorney, protectors, advisors, trusts, letter of wishes, by-laws, letters of direction, or any device whatsoever.

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The Taxpayer has “**signature or other authority**” over an account if the taxpayer can control the disposition of money or other property in the account either alone or with the signature of other person(s) and /or with password(s) and/or passkey(s), or if the taxpayer can exercise comparable authority over the account by direct or indirect communication with the summoned party or other person with whom the account is maintained, either orally or by some other means.

ADDITIONAL INSTRUCTIONS

This Summons requires that you personally appear and provide the above documents. However, your personal appearance on the scheduled date will not be required if the required records are received, by mail or private delivery service, by the appearance time and date on this summons. If you choose this option, mail the documents to:

Internal Revenue Service

Attention:

- Amanda Snow, Internal Revenue Agent
- 1201 Pacific Ave Suite 550 MS: 807AS Tacoma, WA 98402

DOCUMENTS REQUESTED

For each of the following requests, produce the requested information for each account or service for which Taxpayer has, either directly or indirectly, any ownership interest or power to exercise control, including but not limited to, a right to withdraw, transfer, or transact using fiat currency, virtual currency, or other property, or for which Taxpayer is identified as a trustee, co-signer, guardian, custodian, administrator, or beneficiary (hereinafter, “**Covered Accounts**”). Records with respect to a Covered Account may relate to Taxpayer’s capacity as an individual, sole proprietor or sole trader, member of a limited liability company (LLC), officer and/or board member of corporation, partner of a partnership, or grantor or trustee of a trust.

1. All application and registration records relating to the establishment of any Covered Accounts, including, but not limited to, all user profile information, user payment methods such as merchant card or bank account information, signature cards (electronic or otherwise), email addresses, user names, mailing or physical addresses, and phone numbers.
2. All customer identification program records (such as Know Your Customer (KYC) or Customer Due Diligence (CDD) records) relating to Taxpayer and Covered Accounts, including, but not limited to, identifying information such as date-of-birth, physical address, social security number or other tax-identification number, passport, driver’s licenses or government-issued identification, Taxpayer photographs, income/employment information, customer explanation of activity information, third-party identification verification reports, and any other information used to verify or confirm identity.

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3. All powers of attorney, corporate minutes, letters of wishes, or other legal instruments authorizing Taxpayer to exercise control over any Covered Accounts, or any separate accounts used to remit or receive payments in any currency, digital, virtual or otherwise.
4. All source of funds information with respect to any Covered Accounts, including, but not limited to, all statements or invoices (or equivalent) showing dates, amounts, descriptions, and bank account or merchant card information for all transactions relating to Covered Accounts
5. All documents and information maintained with respect to Taxpayer and Taxpayer's Covered Accounts, including, but not limited to, hosted digital currency wallet records, fiat currency wallet records, conversion services records, merchant services records, developer's license records, transaction records (on-chain and off-chain), or any other records identifying mailing addresses, physical addresses, phone numbers, email addresses, blockchain addresses, wallet ids, website addresses, Internet Protocol (IP) addresses, transaction ids, and other information relating to named account owners or beneficial-interest owners of any Covered Accounts.
6. All account history information (on-chain and off-chain) for transactions or events relating to any Covered Accounts, including, but not limited to, the type of transaction (purchase/sale/transfer/send (on-chain and off-chain)/receive (on-chain and off-chain), party and counter party names, digital wallet information, blockchain addresses, transaction ids, and any other information related to the identity or location of the parties involved.
7. All documents and information relating to any ancillary services provided to Taxpayer or any Covered Accounts, including but not limited to, shiftcard and merchant card services, any airdrop or hard-forked digital currency maintained and transferred on behalf Taxpayer or any Covered Accounts (including currencies not supported on the summoned party's platform), custody services, and any other services.
8. All contact information for individuals or entities identified through a user name, wallet id, or blockchain address associated with any transactions involving any Covered Accounts, including, but not limited to, name, user name, address, telephone number, transaction id, and identification information.
9. All documents and information relating to any payment or transfer to or from any Covered Accounts, including, but not limited to, counterparty name, account, user name, physical mailing address, email address, website, checks, wires, electronic transfer information, ACH, PayPal, money orders, prepaid card information, or any other form of payment information.

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10. All documents and information relating to any communication between you and Taxpayer, including, but not limited to, notes, letters, email, memoranda, calendar entries, and customer call records, whether on paper or electronic.
11. All documents and information relating to any prohibited use or prohibited businesses arising in any Covered Accounts.
12. All documents constituting or reflecting any tax designation or treatment for any virtual currency payment identified by any state, federal, or foreign taxation or revenue collection authority (such as the U.S. Internal Revenue Service) including, but not limited to, documents constituting or reflecting sales taxes, payroll taxes, Forms 1099, Forms W-2, or any other forms or documents.

INSTRUCTIONS FOR PRODUCTION OF ELECTRONICALLY STORED RECORDS

Please also produce the above listed records according to the following criteria:

- I. Record Format: Records are requested in the form of encrypted compact disk (CD), encrypted digital versatile disc (DVD), encrypted hard drive, or encrypted USB thumb/flash drive whenever available. A record layout for the data is also requested. The record layout should specify the type of information provided and actual electronic file name. Each type of information should be recorded in a separate document; however, multiple dates may be included in the same file. The record layout should be placed in the same order as the information listed above.
- II. Text Data
 - A. Text data relating to transactions shall be produced within a data file:
 1. Using a delimited ASCII text data format;
 2. Using a .csv data format; or
 3. Using software that can export to a commonly readable, nonproprietary file format without loss of data.
 4. If text data is stored in a format readable only by proprietary software, provide a copy of software necessary to enable the data to be retrieved, manipulated, and processed by a computer.
 - B. Text data files relating to transactions shall include field descriptions (e.g., account number, date/time, description, payee/payor, check number, item identifier, amount, etc.). This would also include that any production involving field headings for bulk data output include field heading definitions/explanations.

Production:

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If you have questions about the format in which to provide electronic data, please contact Revenue Agent Amanda Snow by telephone at 253-591-6795.

Before you produce any of the above-listed records, please contact Revenue Agent Amanda Snow by telephone at 253-591-6795 to discuss the terms of compliance.

The personal appearance requirement is waived when the requested information is furnished by mail to Revenue Agent Amanda Snow at 1201 Pacific Ave Suite 550 MS:W807AS Tacoma, WA 98402.